



Michigan
Office of the Auditor General
REPORT SUMMARY

Financial Audit

Report Number:
27-265-05

*Commercial Mobile Radio Service Emergency
Telephone Fund*

Department of Treasury

October 1, 2002 through September 30, 2004

Released:
November 2005

A financial audit determines if the financial statements are fairly presented; considers internal control over financial reporting; and determines compliance with State compliance requirements material to the financial schedules. This financial audit of the Commercial Mobile Radio Service (CMRS) Emergency Telephone Fund was conducted as part of the constitutional responsibility of the Office of the Auditor General.

Financial Schedules:

Auditor's Report Issued

We issued an unqualified opinion on the CMRS Emergency Telephone Fund's financial schedules.

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Internal Control Over Financial Reporting

We did not report any findings related to internal control over financial reporting.

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**Noncompliance or Other Matters
Material to the Financial Schedules**

We did not identify any instances of noncompliance or other matters applicable to the financial schedules that are required to be reported under *Government Auditing Standards*.

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Background:

The CMRS Emergency Telephone Fund was created to implement the Federal Communications Commission's wireless emergency service order to provide enhanced 911 service. Enhanced 911 service provides for the identification of the location and telephone number of a mobile telephone caller. The Fund was established by Act 78, P.A. 1999, which amended Act 32, P.A. 1986. Further, Act 244, P.A. 2003, revised the revenues and expenditures of the Fund. Act 89, P.A. 2004, revised allowable expenditures from the restricted revenues - not authorized/not used. Act 32, P.A. 1986, is repealed, effective December 31, 2006.

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A copy of the full report can be
obtained by calling 517.334.8050
or by visiting our Web site at:
<http://audgen.michigan.gov>



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